

**Illinois Department of Revenue
Regulations**

Title 86 Part 695 Section 695.120 Incorporation of Retailers' Occupation Tax Regulations by Reference
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TITLE 86: REVENUE

**PART 695
COUNTY MOTOR FUEL TAX**

Section 695.120 Incorporation of Retailers' Occupation Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) that are not incompatible with the County Motor Fuel Tax Law or any special regulations that may be promulgated by the Department under the Law shall apply to the tax imposed pursuant to this Part.